

CITY OF EAU CLAIRE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Year Ended December 31, 2005

	General Fund	Debt Service - General	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 21,453,862	\$ -	\$ 6,146,143	\$ 27,600,005
Special assessments	77,597	2,075,180	10,981	2,163,758
Intergovernmental	12,462,018	-	3,841,179	16,303,197
Licenses and permits	1,541,104	-	287,999	1,829,103
Fines, forfeitures and penalties	786,150	-	130,715	916,865
Charges for services	1,922,030	-	429,512	2,351,542
Charges for services - intergovernmental	2,466,648	-	1,789,250	4,255,898
Investment income	1,349,637	536,573	661,330	2,547,540
Miscellaneous	108,318	4,446	1,352,398	1,465,162
Total Revenues	<u>42,167,364</u>	<u>2,616,199</u>	<u>14,649,507</u>	<u>59,433,070</u>
EXPENDITURES				
Current				
General government	6,118,452	2,236	142,384	6,263,072
Public safety	20,754,724	-	157,380	20,912,104
Public works	7,217,951	-	131,487	7,349,438
Health services	-	-	4,388,034	4,388,034
Culture and recreation	3,919,497	-	3,244,750	7,164,247
Development	-	-	4,161,490	4,161,490
Miscellaneous	497,003	-	-	497,003
Capital Outlay	-	-	9,458,327	9,458,327
Debt Service				
Principal retirement	-	3,276,502	2,605,000	5,881,502
Interest and fiscal charges	-	1,245,740	745,619	1,991,359
Total Expenditures	<u>38,507,627</u>	<u>4,524,478</u>	<u>25,034,471</u>	<u>68,066,576</u>
Excess (deficiency) of revenues over expenditures	<u>3,659,737</u>	<u>(1,908,279)</u>	<u>(10,384,964)</u>	<u>(8,633,506)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	7,290,000	7,290,000
Transfers from other funds	1,531,183	2,735,233	3,494,430	7,760,846
Transfers to other funds	(6,213,520)	-	(1,416,498)	(7,630,018)
Sale of capital assets	67,276	-	1,419	68,695
Total Other Financing Sources (Uses)	<u>(4,615,061)</u>	<u>2,735,233</u>	<u>9,369,351</u>	<u>7,489,523</u>
Net change in fund balances	(955,324)	826,954	(1,015,613)	(1,143,983)
FUND BALANCES - Beginning of Year	<u>15,685,646</u>	<u>5,160,431</u>	<u>26,990,965</u>	<u>47,837,042</u>
FUND BALANCES - END OF YEAR	<u>\$ 14,730,322</u>	<u>\$ 5,987,385</u>	<u>\$ 25,975,352</u>	<u>\$ 46,693,059</u>